

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT
Southern District Of New York

In re Lehman Brothers Holding Inc., et. al., Debtors

Case No. 08-13555 (JMP)
(Jointly Administrator)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Name of Transferee

Name of Transferor

Paulson Credit Opportunities Master Ltd.

Shinyoung Securities Co., Ltd.

Name and Address where notices to transferee should be sent:

Paulson Credit Opportunities Master Ltd.
1251 Avenue of the Americas, 50th Floor
New York, NY 10020

Court Claim # (if known): 12928

Amount of Claim as Filed: \$6,622,786.25

Amount of Claim Transferred: \$6,622,786.25

Date Claim Filed: 09/15/09

Debtor: Lehman Brothers Holdings Inc.

Paul_ops@paulsonco.com; James.olivo@paulsonco.com; Pranav.desai@paulsonco.com;
Sandra.costello@paulsonco.com; Lisa.flaherty@paulsonco.com; Eric.shin@paulsonco.com;
Kunwar.singh@paulsonco.com

USD Payment Instructions:

JPMorgan Chase

ABA #: 021000021

DDA #: 066001633 JPMCC

F/A/O: JP Morgan Clearing Corp.

FFC: Paulson Credit Opportunities Master Ltd.

Account Number: 102-39267

With a copy to:

Robert Scheininger

Sidley Austin LLP

787 Seventh Avenue

New York, NY 10019

Name and Address where transferee payments should be sent (if different from above): N/A

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:  Date: March 13, 2012

Transferee/Transferee's Agent

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

TO: CLERK, UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK

AND TO: LEHMAN BROTHERS HOLDINGS INC.


Shinyoung Securities Co, Ltd. ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Paulson Credit Opportunities Master Ltd. ("Buyer"), all of its right, title and interest in and to the claims of Seller against LEHMAN BROTHERS HOLDINGS INC., docketed as Claim No. 12928 (the "Claim"), in the case entitled In re Lehman Brothers Holdings Inc., et al., Chapter 11 Case No. 08-13555 (Jointly Administered) (JMP), pending in the United States Bankruptcy Court, Southern District of New York.


Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure or otherwise, and stipulates that an order may be entered recognizing this Transfer of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 23 day of February, 2012.

SHINYOUNG SECURITIES CO, LTD.

PAULSON CREDIT OPPORTUNITIES MASTER LTD.

By: 
Name: JONG-SUK WON
Title: President & CEO
Tel.:

By: 
Name:
Title: STUART J. ...
Tel.: Authorized ...